

**Garland Independent School District**

**Board of Trustees**

**Working Meeting**

**Tuesday, April 27, 2021**

**Agenda**

**3:00 PM**

I. Call to Order and Determination of a Quorum

II. Meetings of the Board of Trustees will be held in the Board Room, 601 S. Jupiter Garland, Texas 75042. Due to health concerns related to the COVID-19 coronavirus, members of the public may attend board meetings in the Garland/Rowlett Rooms of Harris Hill Administration Building with live streaming. Per TEA Guidance as referenced in Governor Abbott's Executive Order GA-34, everyone physically present must wear a face mask at all times and should practice social distancing.

III. Public Forum: Members of the public who wish to make comments may complete a Public Comment Participation Request in person at Harris Hill Administration Building or via email at BoardPublicComments@garlandisd.net prior to the start of the meeting indicated in the posting notice. The emailed comments will be read aloud at the meeting by a designated speaker. Emails should include the requester's name, address and the detailed topic to be read aloud. In addition, comments must be limited to issues that can be presented in a public forum and are directly related to the posted and noticed agenda items. Complaints about student discipline, specific student issues or personnel must be addressed through appropriate administrative channels, in accordance with the Texas Open Meetings Act and Board policy. For more information about public comment procedures, please review the Board Policy for Public Comment accessible at the following link: <https://pol.tasb.org/Policy/Code/364?filter=BED>.

IV. Superintendent's Message

V. Budget Workshop

A. Planning for 2021-2022 Fiscal Year: General Fund, Student Nutrition Fund, and Debt Service Fund – **Dr. Brent Ringo and Brandy Mayo**

3

VI. Executive Session: Executive session will be held for purposes permitted by Texas Open Meetings Act, Texas Government Code Section 551.001 et seq.

A. Pursuant to Texas Government Code Section 551.071, private consultation with the Board's attorney, in person or by phone, when the Board seeks the advice of its attorney about: 1) pending or contemplated litigation; 2) a

settlement offer; or 3) on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.

B. Pursuant to Texas Government Code Section 551.074, deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.

VII. Reconvene from Executive Session for action relative to items considered during Executive Session

VIII. Adjournment



## Garland Independent School District Board of Trustees

**Date of Meeting:** April 27, 2021

**Agenda Item:** Receive Budget Workshop for 2021-2022 Fiscal Year

**Agenda Section:** Information Item

**Administrator Responsible:** Dr. Brent Ringo  
Chief Financial Officer

Ms. Brandy Mayo  
Executive Director of Budget

**Board Goal Objective:**

Not Applicable.

**Superintendent's Goal:**

**Superintendent Goal #1 – Student Results**

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

**Superintendent Goal #3 – Board Relations**

The superintendent maintains a positive and productive working relationship with the board of trustees and the community.

**Superintendent Goal #4 – Educational Leadership**

The superintendent provides leadership and direction for an educational system that is based on desired student achievement.

**Superintendent Goal #5 – District Management**

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

**Superintendent Goal #6 – Community Relations & Relationship Building**

The superintendent maintains a positive and productive working relationship with District employees and the community.

**Summary/Background Information:**

Dr. Ringo and Ms. Mayo will provide the budget planning presentation related to the general fund, student nutrition fund, and debt service fund for fiscal year 2021-2022.

**Administrative Recommendations:**

Provided for your information.



# Budget Workshop

General Fund

Student Nutrition Fund

Debt Service Fund

April 27, 2021

# Agenda

---

- Legislative Update
- Program Funding Analysis
- 2021-2022 Budget Planning
  - General Fund, Student Nutrition Fund, & Debt Service Fund
- Comments/Questions

# Crystal Ball for 2021-2022

Weighted  
Funding  
Shifts?

COVID Impact

Demographer Report



Average Daily  
Attendance

Federal Relief Funds?

Deficit SNS Fund?

## Expect Revenue Adjustments



## 87<sup>th</sup> Legislative Session

# 87<sup>th</sup> Legislative Session

---

- Top themes emerging: State Budget, Redistricting, and COVID
- 3,258 bills filed: TASBO tracing 483 for school business purposes

	Bills Tracked	Bills Passed	Percent Passed
85 <sup>th</sup> Legislative Session	1,032	117	11.3%
86 <sup>th</sup> Legislative Session	1,093	131	12.0%

ADA hold harmless has been extended through the second semester. We have estimated the impact for budget purposes, TEA will report exact ADA numbers after summer submission. Conditions exist in order to qualify for Hold-Harmless, we expect to meet the listed conditions at this time.

# Key Bills Under Discussion & Federal Relief Funding

---

- Fund Balance Bill
- Federal Relief Funding
- Charter School Bills



## Program Funding Analysis

# Tax Rate & Revenue Per Student Comparison

2020 Tax Rates

Audited 2019-20 Fiscal Year

TRE Passed

DCAD District	M&O	I&S	Total Tax Rate	GF Revenue per Student (M&O Only)	Comparison to Garland ISD
DeSoto ISD	1.0547	0.47439	1.52909	10,216	1,517
Grand Prairie ISD	1.0547	0.455	1.5097	9,412	713
Lancaster ISD	1.0524	0.4475	1.4999	9,227	528
Mesquite ISD	0.9664	0.48	1.4464	9,160	461
Richardson ISD	1.0547	0.35	1.4047	8,760	61
Sunnyvale ISD	0.9751	0.4141	1.3892	9,046	347
Duncanville ISD	1.0176	0.35	1.3676	9,525	826
Ferris ISD	0.9854	0.3284	1.3138	9,946	1,247
Coppell ISD	1.0514	0.2586	1.31	8,601	-98
Grapevine-Colleyville ISD	0.9664	0.3367	1.3031	8,921	222
Dallas ISD	1.0547	0.242035	1.296735	9,950	1,251
Cedar Hill ISD	0.9473	0.336	1.2833	8,445	-254
Irving ISD	1.0148	0.2603	1.2751	9,775	1,076
Garland ISD	0.9513	0.305	1.2563	8,699	
Carrollton-Farmers Branch ISD	1.0547	0.2	1.2547	10,213	1,514
Highland Park ISD	0.9564	0.3367	1.1519	9,221	522

Dallas County: Garland ISD has the 3<sup>rd</sup> lowest tax rate, and ranks 14<sup>th</sup> out of 16 in General Fund Revenue per student

Source: TEA PEIMS District Financial Budget Reports:

[https://rptsvr1.tea.texas.gov/school.finance/forecasting/financial\\_reports/1920\\_FinBudRep.html](https://rptsvr1.tea.texas.gov/school.finance/forecasting/financial_reports/1920_FinBudRep.html)

# Key Take Away

---

- The State funding system in Texas is structured to provide Garland ISD with a basic amount of funding that does not support all of the enhanced programs that the District offers
- Other Districts are generating more revenue per student
- 80% to 90% of a districts budget is payroll



## 2021-2022 Projections

General Fund

Student Nutrition Fund

Debt Service Fund

# 87<sup>th</sup> Legislative Session

---

- Awaiting on announcement from TEA on impact of any additional federal funding
- How school funding has worked:



# Key Points on Funding

---

- What are the drivers for funding:
  - Average Daily Attendance
    - Increasing ADA (Enrollment) increases funding
    - Decreasing ADA (Enrollment) decreases funding
  - M&O Tax Rate
    - Higher Tax Rate Guarantees more funding per penny of tax effort



# Timeline for Budget/Tax Rate Adoption and Voter-Approval Tax Rate Elections

Published online in TASB School Law eSource

- **April 30:** Deadline for chief appraiser to certify estimate of district’s taxable property values<sup>2</sup>
- **June 19:** Deadline for districts with July 1 fiscal year to prepare a proposed budget<sup>3</sup>
- **June 9: (to adopt on 6/22)** Latest date for districts with July 1 fiscal year to publish Notice of Public Meeting to Discuss Budget and Proposed Tax Rate (Texas Comptroller’s Form 50-280)<sup>4</sup>
- **June 30:** Deadline to adopt budget for district with July 1 fiscal year<sup>5</sup>
- **[July 2, 2021 (no later than 4 months before Election Day):** Select auditor for efficiency audit<sup>6</sup>]
- **July 18–August 1:** TEA data collection from districts regarding taxable property values and local exemption amounts for the preceding and current tax years<sup>7</sup>
- **July 25:** Deadline for chief appraiser to provide certified appraisal roll to district’s tax assessor; if the appraisal review board has not approved the appraisal records by July 20, the chief appraiser must prepare and certify an *estimate* of taxable property value by July 25<sup>8</sup>
- **August 1:** Deadline for tax assessor to determine district property values and submit appraisal roll to the board<sup>9</sup>
- **August 5:** Deadline for TEA to issue preliminary maximum compressed tax rate (MCR) for each district<sup>10</sup>
- **10 Calendar Days after TEA approves preliminary MCR:**
  - Deadline to appeal preliminary MCR<sup>11</sup>
  - If not appealed, preliminary MCR becomes final<sup>12</sup>
- **August 6, 2021:** Latest date for districts *planning a VATRE* to publish Notice of Public Meeting to Discuss Budget and Proposed Tax Rate (Texas Comptroller’s Form 50-280)<sup>13</sup>
- **August 16, 2021 (78th day before Election Day):** Deadline to order an election to be held on the November uniform election date; a district must adopt its budget and tax rate *before* ordering an election<sup>14</sup>

1-14 note tax/education codes related to the items on the timeline, details can be found at:

<https://www.tasb.org/services/legal-services/tasb-school-law-esource/business/documents/timeline-for-budget-tax-rate-adoption-and-vatre.pdf>

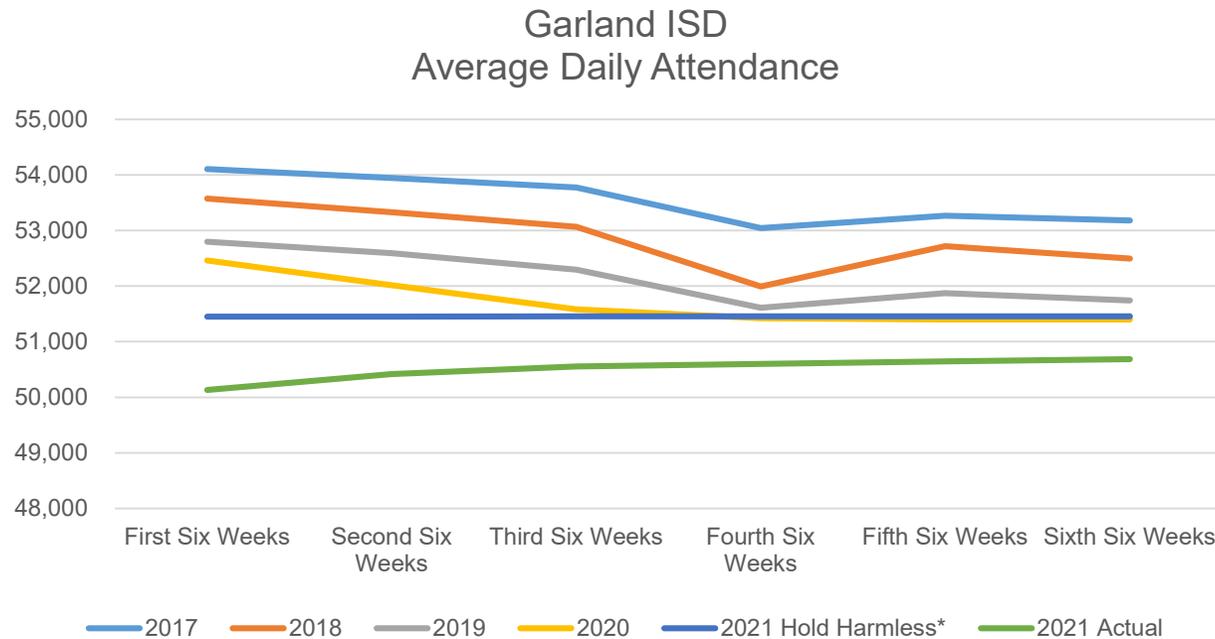
# 2021-2022 General Fund (GF) Budget Assumptions

\*Subject to change with TEA HB3 Finalization

- Fully Operational in FY22
- Fiscal Year: July 1, 2021, to June 30, 2022
- Taxable Assessed Value Growth: 3% - will change with DCAD information
  - M&O Tax Rate: \$0.9469, includes 5<sup>th</sup> Golden Penny
- 98% Tax Collection Rate
- Any future Federal/State relief funds should be considered for one time purchases only
- Average Daily Attendance: Intersession ADA included

	Scenario 1	Scenario 2	Scenario 3	Scenario 4
Projected ADA	50,406	49,906	49,406	48,906
ADA Decrease	(500)	(1,000)	(1,500)	(2,000)

# ADA-Average Daily Attendance



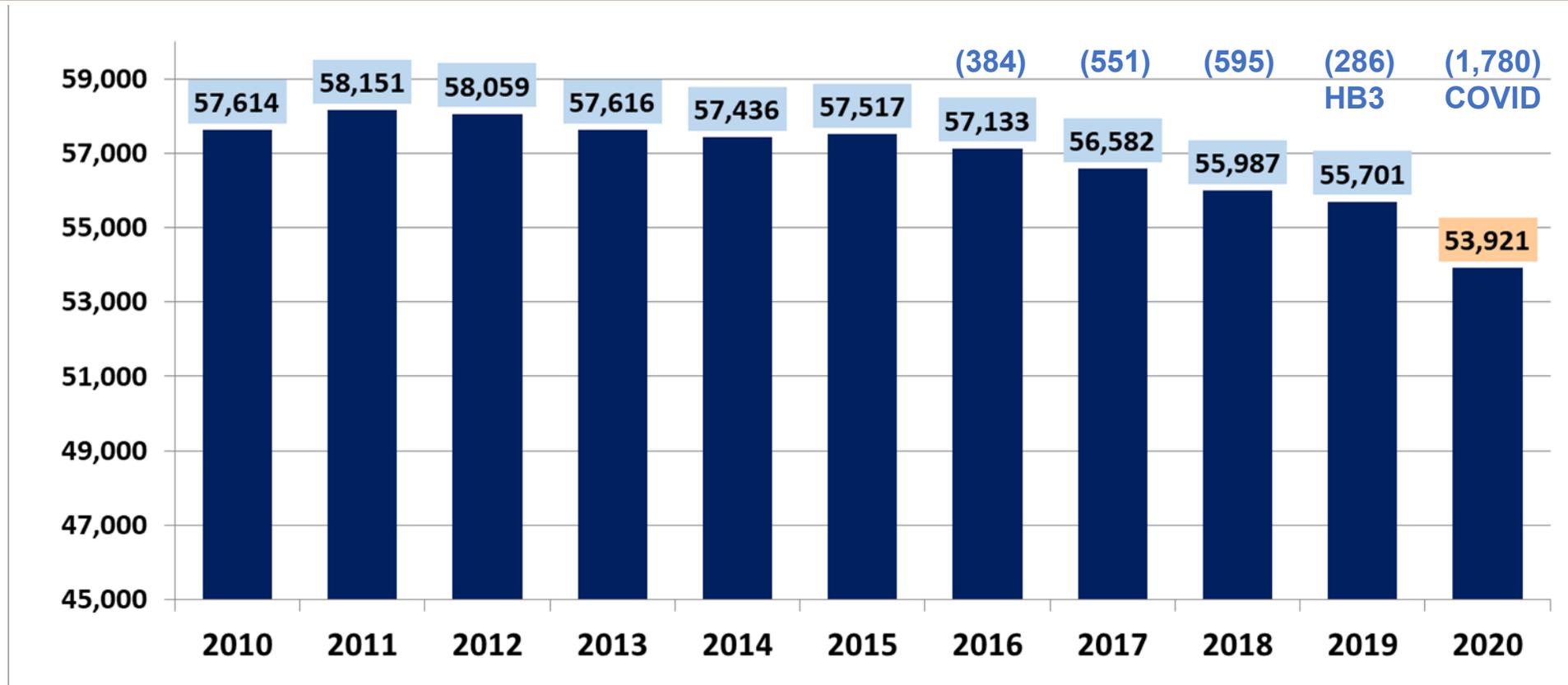
## Average Daily Attendance (ADA)

The total number of days of student attendance divided by the total number of days in the regular school year. A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students enrolled in each school and district. (Enrollment is determined by counting students on a given day in October.) ADA usually is lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its funding.

ADA-Average Daily Attendance is approximately 96% of enrollment at Garland ISD

# Enrollment History (PK-12): Fall 2010 – Fall 2020 PEIMS Snapshot

Source SDS Winter 2021 Presentation



➤ District enrollment was 53,921 as of October 30, 2020

# 2021-2022 General Fund (GF) Budget Assumptions

\*Subject to change with TEA HB3 Finalization

---

- Unknowns:
  - Possible changes to funding formulas with Legislative impact (HB3 Cleanup)
  - Projections are subject to change with updated guidance from TEA & COVID impact
  - ADA recovery & Open Enrollment not included
- Fleet replacement schedule for Transportation, and allocated funds in 2021-22 (\$3+ million per year)
  - Following planned model, funds come from fund balance
- Expect Revenue Shifts, either positive or negative

# Potential Post COVID & Other Budget Saves

---

Future Potential Expenditure Reductions	Budget Impact
In-house Disinfecting (Any reductions would be through attrition) 55 Positions added	(\$1,587,776)
COVID related expenses, including disinfecting	(\$1,000,000)
<u>Future HR Confirmations to Staffing</u>	<u>(Unknown in April 2021)</u>
<b>*Total Estimations for Potential Budget Impact for 2021-22 Budget</b>	<b>(\$2,587,776)</b>

\*Not reflected as a reduction in the budget at this time

# General Fund Budget Recommendations

Recommendation		
1-Time (only in 2021-22 Fiscal Year)	Amount	Board Update
Wireless Hotspots	451,325	May-20
Oracle ERP Upgrade	750,000	January-21
21-2022 Convocation	100,000	April-21
Pre-K Furniture-- expansion	270,000	March-21
COVID Gloves	(791,000)	April-21
<b>Total One Time Add</b>	<b>780,325</b>	

Recommendation		
Ongoing (2021-22 & Future Fiscal Years)	Amount	Board Update
SRO Contract Increase including salaries and Natatorium security	243,230	July-20
TRS On-behalf increase	800,000	April-20
Increase days for Bus Driver Pool, Substitute Drivers, Sped Bus Aide	251,164	March-21
Early College SGHS and Sachse Magnet Program	75,000	April-21
24 Pre-k Teachers and 25 Pre-k Paraprofessionals-Updated-	2,185,000	April-21
ABM/GCA funds for yearly contract increase-Maintenance	499,697	April-21
Principal Pipeline, Ensemble Learning, Principal Coaching & Impact Collaborative	120,000	April-21
Contract lease agreement fees-employee clinic	4,554	April-21
Equity adjustments for positions that require CDL in Maintenance and Warehouse	66,000	April-21
Intersession and PK/K Summer School	1,406,000	April-21
Virtual School- CTA's and Instructional Coaches	235,504	April-21
Virtual School- Curriculum and Resources	50,000	April-21
Oracle E-Business Suite Maintenance and Support	121,767	April-21
Transportation Route Planning software and daily bus disinfection	450,000	April-21
Purchasing warehouse contract increase, increase to Region 10, web design	85,298	April-21
<b>Total Ongoing Add</b>	<b>6,593,214</b>	
<b>Total Ongoing &amp; 1-Time Adds for Fiscal Year 2020-21</b>	<b>7,373,539</b>	

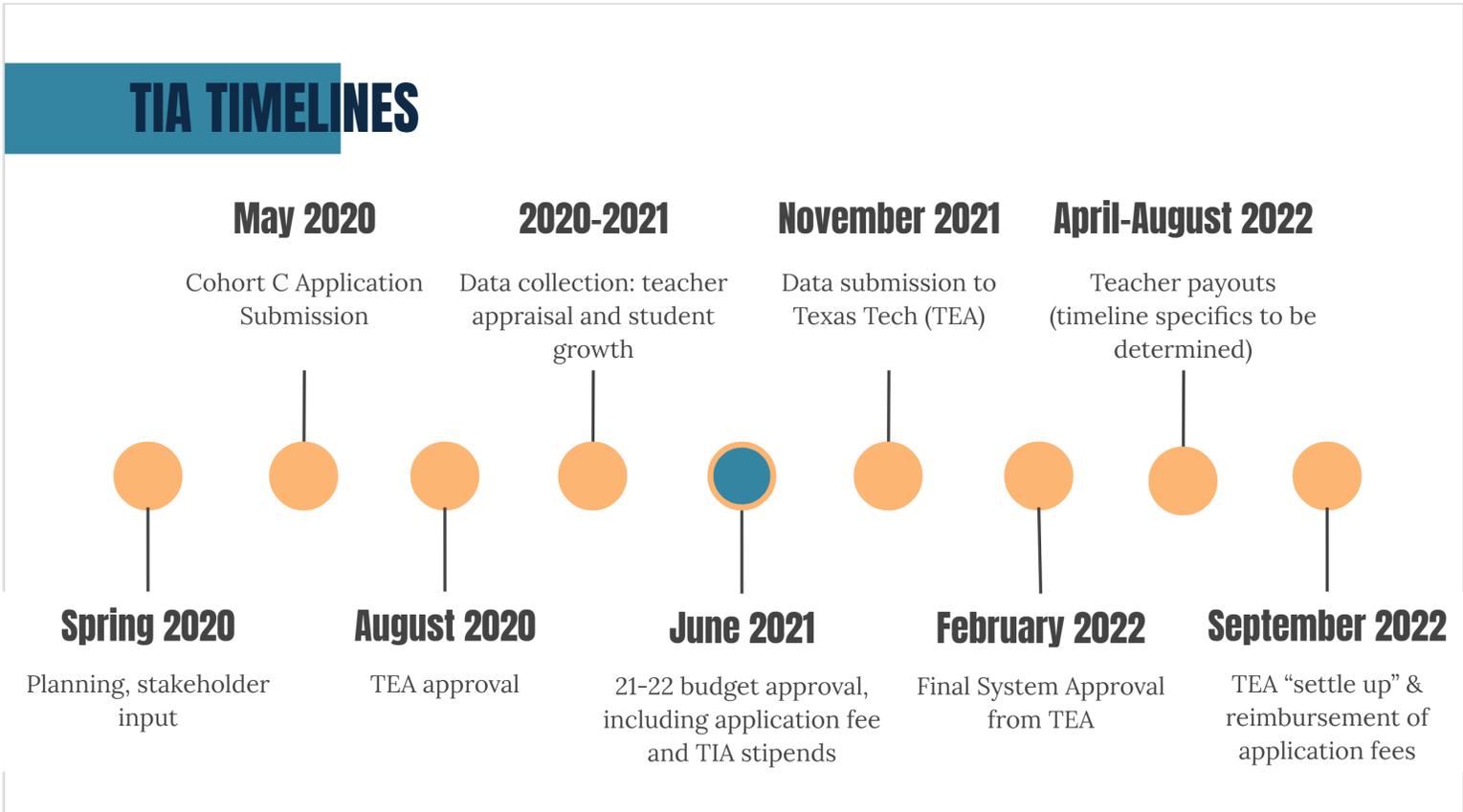


# Teacher Incentive Allotment

Estimated Reimbursement \$7,206,840

Estimated Payout \$7,206,840

Budget Neutral



# District Payroll/Non-payroll Adjustments

---

## Current Reductions Shown

Payroll Reductions	\$642,927
Non-Payroll Reductions	\$2,033,125

## TIER I-Fiscal Year 2021-22

Additional Payroll Considerations*	\$14,509,821
Vacancy Payroll Savings	\$6,000,000

**Total Possible Reductions/Savings** **\$23,185,873**

Division	Committed Reductions
All Campus	\$ 14,181,490.00
Division of Academics	\$ 899,358.00
Division of Business	\$ 1,863,497.00
Division of Leadership	\$ 1,199,775.00
Grand Total	\$ 18,144,120.00

*\*Previous Technology request from recommendation sheet is offset with identified reductions*

# 2021-22 General Fund Scenarios

	2020-21	2021-22	2021-22	2021-22	2021-22
	Current Budget No TRE	Projected Budget 3% TAV Growth			
		Loss of 2,000 ADA	Loss of 1,500 ADA	Loss of 1,000 ADA	Loss of 500 ADA
<b>REVENUE SUMMARY</b>					
TOTAL LOCAL REVENUE	214,209,287	220,814,473	220,814,473	220,814,473	220,814,473
TOTAL STATE REVENUE	291,235,654	277,101,943	280,429,643	283,757,343	287,085,043
Teacher Incentive Allotment	-	7,206,840	7,206,840	7,206,840	7,206,840
TOTAL FEDERAL REVENUE	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
<b>TOTAL REVENUE SUMMARY</b>	<b>514,444,941</b>	<b>506,916,416</b>	<b>510,244,116</b>	<b>513,571,816</b>	<b>516,899,516</b>
<b>EXPENDITURE SUMMARY</b>					
<b>PAYROLL</b>	<b>451,846,180</b>	<b>459,695,248</b>	<b>459,695,248</b>	<b>459,695,248</b>	<b>459,695,248</b>
Added Positions		4,143,668	4,143,668	4,143,668	4,143,668
TRS Increase		800,000	800,000	800,000	800,000
Payroll Reductions		(642,927)	(642,927)	(642,927)	(642,927)
District Staffing Reductions		-	-	-	-
Teacher Incentive Allotment		7,206,840	7,206,840	7,206,840	7,206,840
Possible Pay Raise		-	-	-	-
<b>NON-PAYROLL</b>	<b>90,079,783</b>	<b>81,392,659</b>	<b>81,392,659</b>	<b>81,392,659</b>	<b>81,392,659</b>
Additional Non Payroll Reductions		(2,033,125)	(2,033,125)	(2,033,125)	(2,033,125)
Program increases		2,429,871	2,429,871	2,429,871	2,429,871
<b>TOTAL EXPENDITURE SUMMARY</b>	<b>541,925,963</b>	<b>541,087,907</b>	<b>541,087,907</b>	<b>541,087,907</b>	<b>541,087,907</b>
Revenue in Excess (Short of) Expenditures	(27,481,022)	(34,171,491)	(30,843,791)	(27,516,091)	(24,188,391)
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	(27,481,022)	(34,171,491)	(30,843,791)	(27,516,091)	(24,188,391)
Ending Fund Balance	\$ 240,004,449	\$ 205,832,958	\$ 209,160,658	\$ 212,488,358	\$ 215,816,058

Payroll reductions not included at this time. Position confirmation pending.

# 2021-22 Virtual School Impact



## Virtual Program: Option B

### K-12 Virtual Learning Experience Locally Controlled Program

ADA Calculations funding	DISTRICT K-12 CAP
Estimated Total Enrollment	1,337
Estimated K-2 Enrollment^ (15% of Total Enrollment)	201
Estimated 3-12 Enrollment (85% of Total Enrollment)	1,136
Estimated ADA (3-12)	1,136

If Virtual School is not funded, then the District loss in revenue will be capped at \$5 million

Payroll considerations have been added



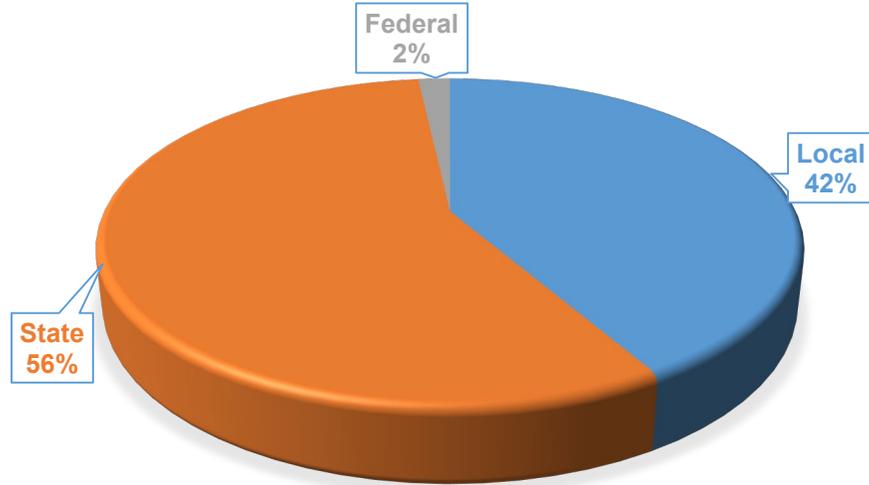
	2021-22
	Projected Budget 3% TAV Growth
	Loss of 1,000 ADA
<b>REVENUE SUMMARY</b>	
TOTAL LOCAL REVENUE	220,814,473
TOTAL STATE REVENUE	283,757,343
Virtual School Loss of ADA	-
Teacher Incentive Allotment	7,206,840
TOTAL FEDERAL REVENUE	9,000,000
<b>TOTAL REVENUE SUMMARY</b>	<b>513,571,816</b>
<b>EXPENDITURE SUMMARY</b>	
<b>PAYROLL</b>	<b>445,185,427</b>
Added Positions	4,143,668
TRS Increase	800,000
Payroll Reductions	(642,927)
District Staffing Reductions	(14,509,821)
Teacher Incentive Allotment	7,206,840
<b>NON-PAYROLL</b>	<b>81,392,659</b>
Additional Non Payroll Reductions	(2,033,125)
Program increases	2,429,871
1.5% Non Payroll Increase	
<b>TOTAL EXPENDITURE SUMMARY</b>	<b>526,578,086</b>
Revenue in Excess (Short of) Expenditures	(13,006,270)
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(13,006,270)</b>
<b>Ending Fund Balance</b>	<b>\$ 226,998,179</b>

	2021-22
	Projected Budget 3% TAV Growth
	Loss of 1,000 ADA
<b>REVENUE SUMMARY</b>	
TOTAL LOCAL REVENUE	220,814,473
TOTAL STATE REVENUE	278,757,343
Virtual School Loss of ADA	(5,000,000)
Teacher Incentive Allotment	7,206,840
TOTAL FEDERAL REVENUE	9,000,000
<b>TOTAL REVENUE SUMMARY</b>	<b>508,571,816</b>
<b>EXPENDITURE SUMMARY</b>	
<b>PAYROLL</b>	<b>445,185,427</b>
Added Positions	4,143,668
TRS Increase	800,000
Payroll Reductions	(642,927)
District Staffing Reductions	(14,509,821)
Teacher Incentive Allotment	7,206,840
<b>NON-PAYROLL</b>	<b>81,392,659</b>
Additional Non Payroll Reductions	(2,033,125)
Program increases	2,429,871
<b>TOTAL EXPENDITURE SUMMARY</b>	<b>526,578,086</b>
Revenue in Excess (Short of) Expenditures	(18,006,270)
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(18,006,270)</b>
<b>Ending Fund Balance</b>	<b>\$ 221,998,179</b>

# Revenue Breakdown 2021-2022

---

REVENUE BREAKDOWN 2020-21

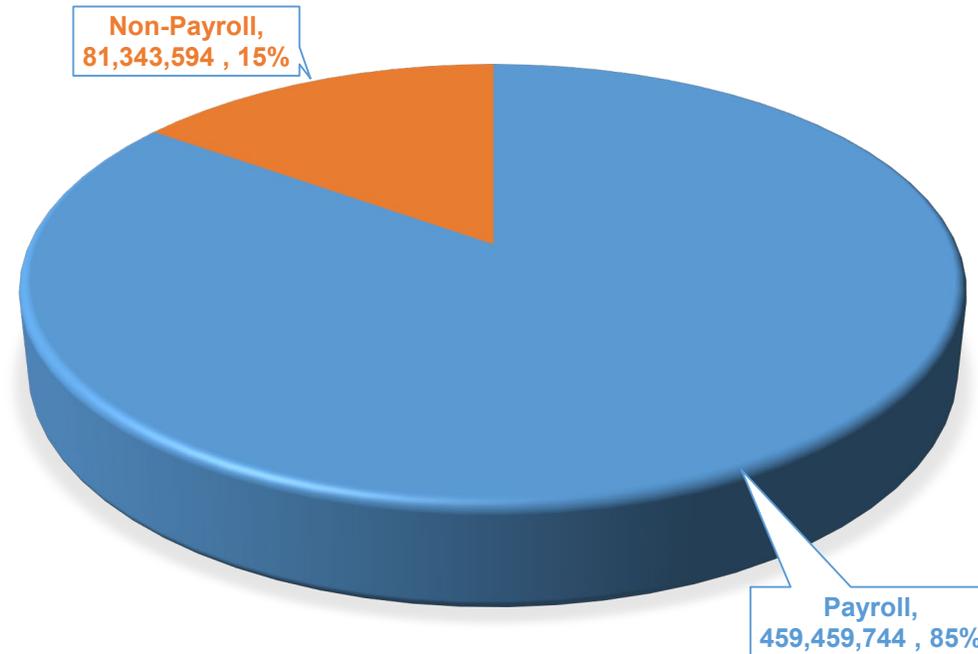


PROJECTED REVENUE 2021-22



# Payroll vs. Non-Payroll 2021-2022

---



# Payroll vs. Non-Payroll 2021-2022



Payroll

Non-Payroll

# 2021-22 General Fund Scenario with Added Reductions as of 4/16/2021

2021-2022 General Fund Budget (ADA 49,906)	
<b>Projected Revenues:</b>	\$ 513,571,816
<b>Payroll with Additional Payroll Reduction Considerations</b>	\$ 445,185,427
<b>Non Payroll:</b>	\$ 81,392,659
<i>Additional Non Payroll Reduction Considerations Unknown</i>	
<b>Total Expenses</b>	\$ 526,578,086
<b>Operational Surplus (Deficit)</b>	\$ (13,006,270)

Reflects Base HR Projection of Staffing Reductions  
Does not include 1-time payment or pay-raises  
Does not include average payroll saves due to vacancy  
Does include projected TIA

# 2021-22 General Fund Raise Scenarios

---

2021-2022 Estimated Cost for Pay Increases- General Fund				
1% midpoint increase	2% midpoint increase	3% midpoint increase	4% midpoint increase	5% midpoint increase
4,171,940	8,385,393	12,640,357	16,936,832	21,274,820

# 2021-22 General Fund Raise Impact

2021-2022 General Fund Budget (ADA 49,906)						
	0%	1%	2%	3%	4%	5%
<b>Projected Revenues:</b>	\$ 513,571,816	\$ 513,571,816	\$ 513,571,816	\$ 513,571,816	\$ 513,571,816	\$ 513,571,816
<b>Payroll with Additional Payroll Reduction Considerations</b>	\$ 445,185,427	\$ 445,185,427	\$ 445,185,427	\$ 445,185,427	\$ 445,185,427	\$ 445,185,427
<i>Estimated Raise Impact</i>	\$ -	\$ 4,171,940	\$ 8,385,393	\$ 12,640,357	\$ 16,936,832	\$ 21,274,820
<b>Non Payroll:</b>	\$ 81,392,659	\$ 81,392,659	\$ 81,392,659	\$ 81,392,659	\$ 81,392,659	\$ 81,392,659
<i>Additional Non Payroll Reduction Considerations Unknown</i>						
<b>Total Expenses</b>	\$ 526,578,086	\$ 530,750,026	\$ 534,963,479	\$ 539,218,443	\$ 543,514,918	\$ 547,852,906
<b>Operational Surplus (Deficit)</b>	\$ (13,006,270)	\$ (17,178,210)	\$ (21,391,663)	\$ (25,646,627)	\$ (29,943,102)	\$ (34,281,090)
<b>Future Fiscal Years: 2022-2023</b>						
<b>Projected Revenues</b>	\$ 507,461,147	\$ 507,461,147	\$ 507,461,147	\$ 507,461,147	\$ 507,461,147	\$ 507,461,147
<b>Payroll</b>	\$ 445,585,427	\$ 449,757,367	\$ 453,970,820	\$ 458,225,784	\$ 462,522,259	\$ 466,860,247
<b>Non Payroll</b>	\$ 81,943,454	\$ 81,943,454	\$ 81,943,454	\$ 81,943,454	\$ 81,943,454	\$ 81,943,454
<b>Total Expenses</b>	\$ 527,528,881	\$ 531,700,821	\$ 535,914,274	\$ 540,169,238	\$ 544,465,713	\$ 548,803,701
<b>Operational Surplus (Deficit)</b>	\$ (20,067,734)	\$ (24,239,674)	\$ (28,453,127)	\$ (32,708,091)	\$ (37,004,566)	\$ (41,342,554)
<b>Future Fiscal Years: 2023-2024</b>						
<b>Projected Revenues</b>	\$ 504,074,367	\$ 504,074,367	\$ 504,074,367	\$ 504,074,367	\$ 504,074,367	\$ 504,074,367
<b>Payroll</b>	\$ 445,985,427	\$ 450,157,367	\$ 454,370,820	\$ 458,625,784	\$ 462,922,259	\$ 467,260,247
<b>Non Payroll</b>	\$ 82,241,281	\$ 82,241,281	\$ 82,241,281	\$ 82,241,281	\$ 82,241,281	\$ 82,241,281
<b>Total Expenses</b>	\$ 528,226,708	\$ 532,398,648	\$ 536,612,101	\$ 540,867,065	\$ 545,163,540	\$ 549,501,528
<b>Operational Surplus (Deficit)</b>	\$ (24,152,341)	\$ (28,324,281)	\$ (32,537,734)	\$ (36,792,698)	\$ (41,089,173)	\$ (45,427,161)

Reflects Base HR Projection of Staffing Reductions  
 Does not include 1-time payment or pay-raises  
 Does not include average payroll saves due to vacancy  
 Does include projected TIA

# One-time payment impact

---

## 2021-2022 Staff Retention One Time Payment

	Staff	\$500 FT/ \$250 PT	\$1000 FT/ \$500 PT
Average number of returning staff *	6,092	\$2,677,413	\$5,354,827
Average number of part time staff	169	\$42,262	\$84,524
Average number of returning substitutes**	665	\$166,250	\$332,500
<b>Total</b>	<b>6,926</b>	<b>\$2,885,925</b>	<b>\$5,771,850</b>
<b>With estimated benefits</b>		<b>\$3,174,518</b>	<b>\$6,349,035</b>

\*SOURCE: Texas Education Agency TAPR

\*\*Average number of subs that signed LORA over last three years

1-time expenditure, not ongoing

# One-time payment impact

2021-2022 General Fund Budget (ADA 49,906)		
	\$500	\$1,000
<b>Projected Revenues:</b>	\$ 513,571,816	\$ 513,571,816
<b>Payroll with Additional Payroll Reduction Considerations</b>	\$ 445,185,427	\$ 445,185,427
<i>One Time Payment</i>	\$ 3,174,518	\$ 6,349,035
<b>Non Payroll:</b>	\$ 81,392,659	\$ 81,392,659
<i>Additional Non Payroll Reduction Considerations Unknown</i>		
<b>Total Expenses</b>	\$ 529,752,604	\$ 532,927,121
<b>Operational Surplus (Deficit)</b>	\$ (16,180,788)	\$ (19,355,305)

Reflects Base HR Projection of Staffing Reductions  
 Does not include 1-time payment or pay-raises  
 Does not include average payroll saves due to vacancy  
 Does include projected TIA

# 2021-2024 Scenarios with Planned Adjustments as of 4/16

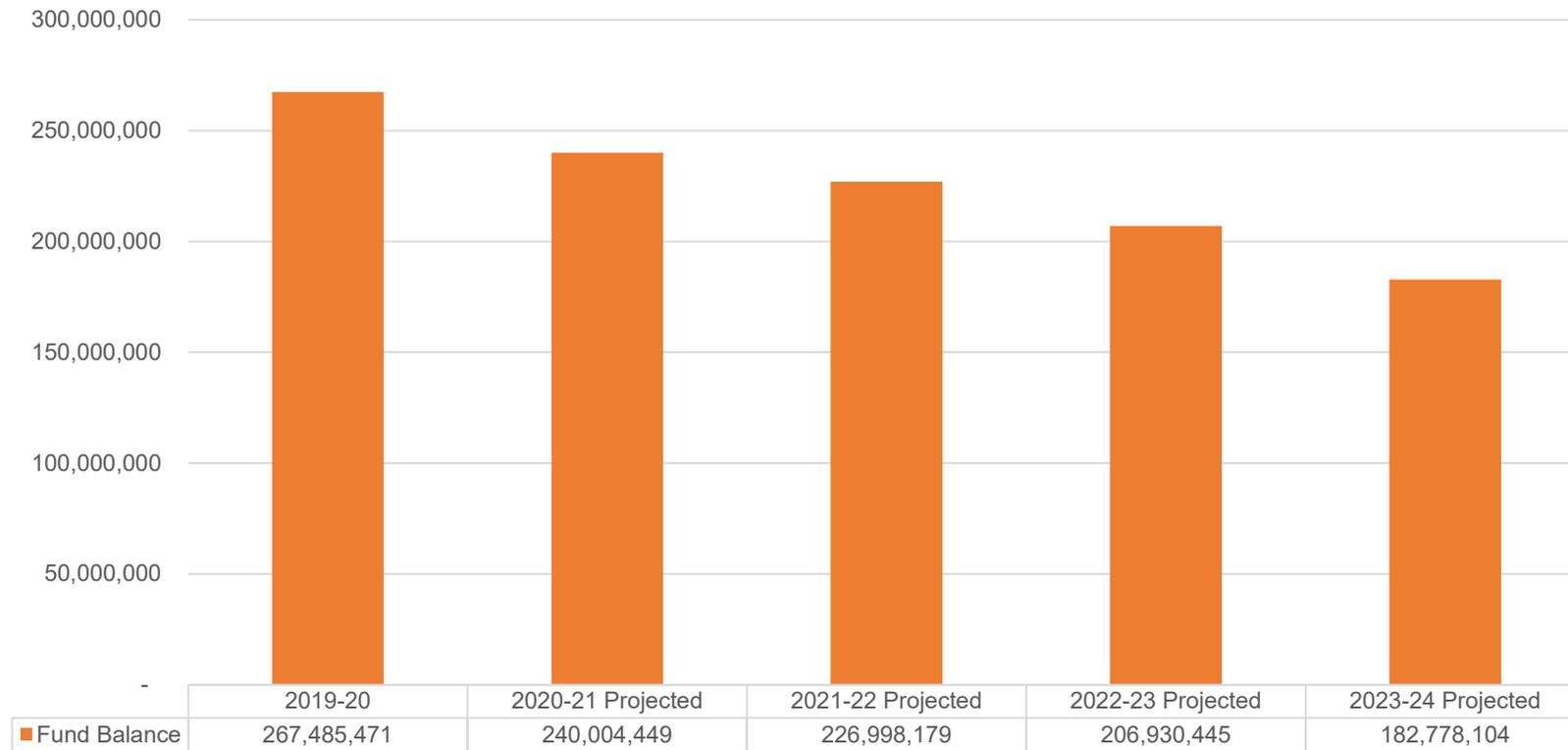
	2021-22	2022-23	2023-24
	Projected Budget 3% TAV Growth	Projected Budget 2% TAV Growth	Projected Budget 2% TAV Growth
	Loss of 1,000 ADA	Loss of 800 ADA	Loss of 500 ADA
<b>REVENUE SUMMARY</b>			
TOTAL LOCAL REVENUE	220,814,473	224,402,221	227,481,950
TOTAL STATE REVENUE	283,757,343	274,058,926	267,592,417
Teacher Incentive Allotment	7,206,840	7,206,840	7,206,840
TOTAL FEDERAL REVENUE	9,000,000	9,000,000	9,000,000
<b>TOTAL REVENUE SUMMARY</b>	<b>513,571,816</b>	<b>507,461,147</b>	<b>504,074,367</b>
<b>EXPENDITURE SUMMARY</b>			
<b>PAYROLL</b>	<b>445,185,427</b>	<b>445,585,427</b>	<b>445,985,427</b>
Added Positions	4,143,668		
TRS Increase	800,000	400,000	400,000
Payroll Reductions	(642,927)		
District Staffing Reductions	(14,509,821)		
Teacher Incentive Allotment	7,206,840		
<b>NON-PAYROLL</b>	<b>81,392,659</b>	<b>81,943,454</b>	<b>82,241,281</b>
Additional Non Payroll Reductions	(2,033,125)		
Program increases	2,429,871	110,230	
1.5% Non Payroll Increase		1,220,890	1,229,152
<b>TOTAL EXPENDITURE SUMMARY</b>	<b>526,578,086</b>	<b>527,528,881</b>	<b>528,226,708</b>
Revenue in Excess (Short of) Expenditures	(13,006,270)	(20,067,734)	(24,152,341)
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(13,006,270)</b>	<b>(20,067,734)</b>	<b>(24,152,341)</b>
<b>Ending Fund Balance</b>	<b>\$ 226,998,179</b>	<b>\$ 206,930,445</b>	<b>\$ 182,778,104</b>

# 2021-22 Raise Recommendation

2% Raise with a \$500/\$250 Retention Bonus  
 2% Raise \$8,385,393  
 Retention Bonus \$3,174,518  
 Total \$11,559,911

	2021-22	2022-23	2023-24
	Projected Budget 3% TAV Growth	Projected Budget 2% TAV Growth	Projected Budget 2% TAV Growth
	Loss of 1,000 ADA	Loss of 800 ADA	Loss of 500 ADA
<b>REVENUE SUMMARY</b>			
TOTAL LOCAL REVENUE	220,814,473	224,402,221	227,481,950
TOTAL STATE REVENUE	283,757,343	274,058,926	267,592,417
Teacher Incentive Allotment	7,206,840	7,206,840	7,206,840
TOTAL FEDERAL REVENUE	9,000,000	9,000,000	9,000,000
<b>TOTAL REVENUE SUMMARY</b>	<b>513,571,816</b>	<b>507,461,147</b>	<b>504,074,367</b>
<b>EXPENDITURE SUMMARY</b>			
<b>PAYROLL</b>	<b>456,745,338</b>	<b>453,970,820</b>	<b>454,370,820</b>
Added Positions	4,143,668		
TRS Increase	800,000	400,000	400,000
Payroll Reductions	(642,927)		
District Staffing Reductions	(14,509,821)		
Teacher Incentive Allotment	7,206,840		
Possible Pay Raise	11,559,911	(3,174,518)	
<b>NON-PAYROLL</b>	<b>81,392,659</b>	<b>81,943,454</b>	<b>82,241,281</b>
Additional Non Payroll Reductions	(2,033,125)		
Program increases	2,429,871	110,230	
1.5% Non Payroll Increase		1,220,890	1,229,152
<b>TOTAL EXPENDITURE SUMMARY</b>	<b>538,137,997</b>	<b>535,914,274</b>	<b>536,612,101</b>
Revenue in Excess (Short of) Expenditures	(24,566,181)	(28,453,127)	(32,537,734)
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	(24,566,181)	(28,453,127)	(32,537,734)
Ending Fund Balance	\$ 215,438,268	\$ 186,985,141	\$ 154,447,407

# 2021-2024 Fund Balance



Never expense 100% of payroll & non-payroll

# 2020-21 Fund Balance Projection

## REVENUES:

	TRE Original Budget	No TRE Revised Budget	Current Transfers Requested	Current Amendments Requested	Proposed Amended Budget
57 Local Revenue	\$ 230,653,531	\$ 217,789,287	\$ -	\$ (3,580,000)	\$ 214,209,287
58 State Revenue	320,008,654	291,235,654			291,235,654
59 Federal Revenue	9,000,000	9,000,000			9,000,000
<b>Total Revenues</b>	<b>\$ 559,662,185</b>	<b>\$ 518,024,941</b>	<b>\$ -</b>	<b>\$ (3,580,000)</b>	<b>\$ 514,444,941</b>

## EXPENDITURES:

11 Instruction	\$ 318,782,474	\$ 314,227,680	\$ (143,615)		\$ 314,084,065
12 Instructional Resources and Media Services	8,224,571	8,317,852	3,668		8,321,520
13 Curriculum Development and Instructional Staff Development	14,005,577	13,516,034	62,702		13,578,736
21 Instructional Leadership	9,696,055	9,321,860	(113,472)		9,208,388
23 School Leadership	34,986,245	34,658,406	12,870		34,671,276
31 Guidance, Counseling and Evaluation	26,267,605	26,330,084	186,500		26,516,584
32 Social Work Services	1,046,663	836,193	(165,000)		671,193
33 Health Services	7,874,364	9,455,457	164,900		9,620,357
34 Student Transportation	19,610,924	19,256,992			19,256,992
35 Food Service	300,000	251,517			251,517
36 Extracurricular Activities	13,877,625	13,551,799	(2,194)		13,549,605
41 General Administration	20,035,055	18,804,899	34,680		18,839,579
51 Facilities Maintenance & Operations	46,266,388	45,943,268	1,507		45,944,775
52 Security and Monitoring Services	7,197,217	8,673,106	17,870		8,690,976
53 Data Processing Services	17,057,325	15,367,301	(27,966)		15,339,335
61 Community Services	2,047,132	1,881,263	(32,450)		1,848,813
71 Debt Service - Principal on Long-Term Debt	484,000	484,000			484,000
72 Debt Service Interest on Long-Term Debt					-
73 Bond Issuance Cost and Fees					-
81 Facilities Acquisition and Construction		48,483			48,483
95 Juvenile Justice Program	36,000	36,000			36,000
99 Other Intergovernmental Charges	928,839	963,769			963,769
<b>Total Expenditures</b>	<b>\$ 548,724,059</b>	<b>\$ 541,925,963</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 541,925,963</b>
<b>Excess (Deficiency) Revenues Over (Under) Expenditures</b>	<b>\$ 10,938,126</b>	<b>\$ (23,901,022)</b>	<b>\$ -</b>	<b>\$ (3,580,000)</b>	<b>\$ (27,481,022)</b>
<b>Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 10,938,126</b>	<b>\$ (23,901,022)</b>	<b>\$ -</b>	<b>\$ (3,580,000)</b>	<b>\$ (27,481,022)</b>



# Closing the Revenue Gaps

	2017-18		2018-19		2019-20		2020-21	
	Adopted Budget	Audited Actual	Adopted Budget 10-Month	Audited Actuals	Amended Budget HB3 10% TAV Growth	Audited Actuals	Adopted Budget TRE	Current Budget No TRE
<b>REVENUE SUMMARY</b>								
TOTAL LOCAL REVENUE	176,744,264	184,226,362	196,033,150	203,610,829	204,027,842	207,628,558	230,653,531	214,209,287
5742 - Interest Income	300,000	3,489,366	700,000	4,922,305	3,000,000	4,733,050	3,000,000	600,000
TOTAL STATE REVENUE	295,221,323	297,656,581	275,535,749	277,629,313	293,171,247	291,561,436	320,008,654	291,235,654
TOTAL FEDERAL REVENUE	1,700,000	10,509,731	7,700,000	12,545,502	8,000,000	9,521,673	9,000,000	9,000,000
5931-SHARS		8,160,896	6,000,000	10,810,901	6,000,000	7,658,544	7,000,000	7,000,000
<b>TOTAL REVENUE SUMMARY</b>	<b>473,665,587</b>	<b>492,392,674</b>	<b>479,268,899</b>	<b>493,785,644</b>	<b>505,199,089</b>	<b>508,711,667</b>	<b>559,662,185</b>	<b>514,444,941</b>

Prior to 2018-19, these revenue items were budgeted at \$0 or well below prior year actuals

An extra payment for SHARS was received in FY19, this was originally expected to increase the FY20 revenue budget. The payment was received early, thus the increase in actuals over budget in FY19

# 2020-2021 Fund Balance Projection

---

## 2020-2021 General Fund Revenue Projection

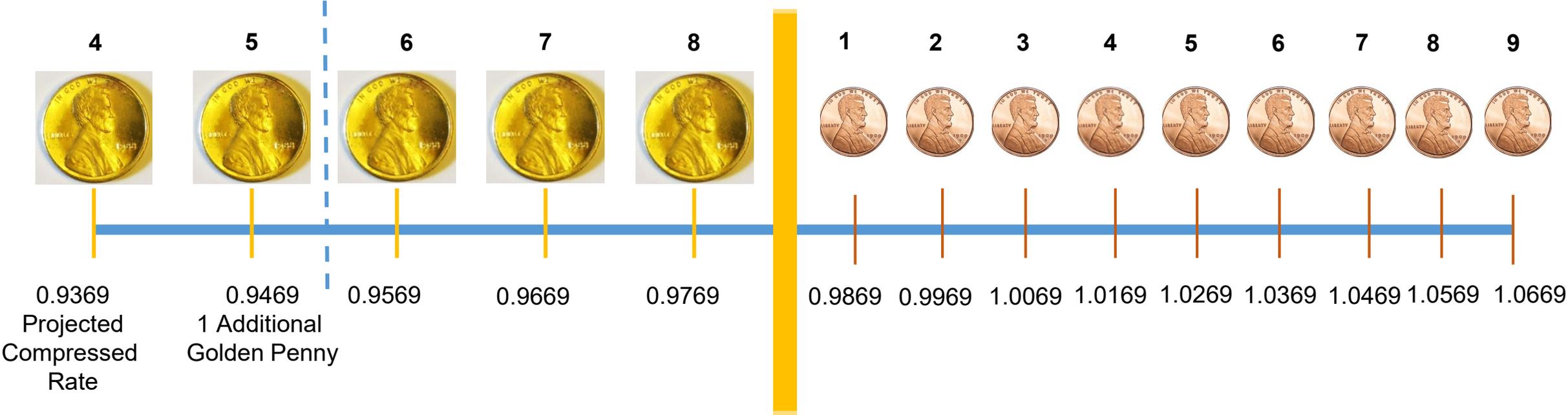
	Total Revenues	514,444,941
	Total Expenditures	541,233,944
	<b>Surplus (Deficit)</b>	<b>(26,789,003)</b>
Budget Saves	99% Tax Collection Rate	2,000,000
	4% Potential Payroll Save	18,000,000
	NonPayroll	2,000,000
	<b>Projected Surplus (Deficit)</b>	<b>(4,789,003)</b>



## Tax Rate Adoption

# Pennies Available: M&O Tax Rate

Disaster Declaration or TRE Required



Assumes TAV Growth at 3%

# Tax Rate & Revenue Per Student Comparison

TRE Passed

DCAD District	M&O	I&S	Total Tax Rate	GF Revenue per Student (M&O Only)	Comparison to Garland ISD
DeSoto ISD	1.0547	0.47439	1.52909	10,216	1,517
Grand Prairie ISD	1.0547	0.455	1.5097	9,412	713
Lancaster ISD	1.0524	0.4475	1.4999	9,227	528
Mesquite ISD	0.9664	0.48	1.4464	9,160	461
Richardson ISD	1.0547	0.35	1.4047	8,760	61
Sunnyvale ISD	0.9751	0.4141	1.3892	9,046	347
Duncanville ISD	1.0176	0.35	1.3676	9,525	826
Ferris ISD	0.9854	0.3284	1.3138	9,946	1,247
Coppell ISD	1.0514	0.2586	1.31	8,601	-98
Grapevine-Colleyville ISD	0.9664	0.3367	1.3031	8,921	222
Dallas ISD	1.0547	0.242035	1.296735	9,950	1,251
Cedar Hill ISD	0.9473	0.336	1.2833	8,445	-254
Irving ISD	1.0148	0.2603	1.2751	9,775	1,076
Garland ISD	0.9513	0.305	1.2563	8,699	
Carrollton-Farmers Branch ISD	1.0547	0.2	1.2547	10,213	1,514
Highland Park ISD	0.9564	0.3367	1.1519	9,221	522

Dallas County: Garland ISD has the 3<sup>rd</sup> lowest tax rate, and ranks 14<sup>th</sup> out of 16 in General Fund Revenue per student

With TRE, GISD will generate \$9,632 per student

Source: TEA PEIMS District Financial Budget Reports:

[https://rptsvr1.tea.texas.gov/school.finance/forecasting/financial\\_reports/1920\\_FinBudRep.html](https://rptsvr1.tea.texas.gov/school.finance/forecasting/financial_reports/1920_FinBudRep.html)

# Key Take Away

---

- **The State funding system in Texas is structured to provide Garland ISD with basic amount of funding that does not support all of the enhanced programs that the District offers**
- **Other Districts are generating more revenue per student**
- **80% to 90% of a districts budget is payroll**

# Projected TRE Impact at 3% Value Growth

	Penny	Tax Rate	Local Additional Revenue Generated	State Additional Revenue Generated	Total State and Local Revenue Generated	Cumulative Revenue Generated		
<b>Golden</b>	5	0.9469					Board Approved Add	
	6	0.9569	2,276,528	4,328,910	6,605,438	6,605,438	VATRE OR Disaster Declaration Under Current Legislation	
	7	0.9669	2,276,528	4,419,095	6,695,623	13,301,062		
	8	0.9769	2,276,528	4,419,095	6,695,623	19,996,685		
<b>Copper</b>	1	0.9869	2,276,528	1,071,283	3,347,811	23,344,497		
	2	0.9969	2,276,528	1,071,284	3,347,812	26,692,309		
	3	1.0069	2,276,528	1,071,283	3,347,811	30,040,120		
	4	1.0169	2,276,528	1,071,283	3,347,811	33,387,932		
	5	1.0269	2,276,528	1,071,283	3,347,811	36,735,743		
	6	1.0369	2,276,528	1,071,283	3,347,811	40,083,555		
	7	1.0469	2,276,528	1,071,283	3,347,811	43,431,366		
	8	1.0569	2,276,528	1,071,283	3,347,811	46,779,177		
	9	1.0669	2,276,528	1,071,283	3,347,811	50,126,989		
*Maximum Compressed Rate								
Estimated T2 value for TY 2021 \$23,229,881,537								
Collections estimated at 98%								
ADA is 49,906								

3% TAV Growth

# Per Penny Impact M&O Tax Rate



= \$6.5 million per penny of tax effort

Locally = \$2.27 Million

State = \$4.32 Million



= \$3.34 per penny of tax effort

Locally = \$2.27 Million

State = \$1.07 Million

Potential to generate an additional \$50.12 million annually

# TRE Impact Example

---

	<b>2018-19</b>		<b>2019-20</b>		<b>2020-21</b>		<b>2021-22</b>	
M&O	1.04	M&O	0.97	M&O	0.9513	M&O	1.0669	
I&S	0.42	I&S	0.42	I&S	0.305	I&S	0.305	
<b>Total:</b>	<b>1.46</b>	<b>Total:</b>	<b>1.39</b>	<b>Total:</b>	<b>1.2563</b>	<b>Total:</b>	<b>1.3719</b>	

TRE:

- 1) Additional M&O Revenue cannot be used to support Debt Service
- 2) Generates an Additional \$50.1 million annually, can be used to support ongoing raises, and 1-time expenditure needs (bus replacement schedule)

# Per Penny Impact on a \$200,000 Home (\$175,000 after Homestead Exemption)

---



<b>Tax Rate per \$100/valuation</b>	<b>\$1.3469</b>
\$100/valuation of \$175,000 taxable value on “average” home	X 1,750
<b>Total school taxes</b>	<b>\$2,357</b>

Proposed tax results in additional \$17.50 per penny increase in the tax rate

# 2021-22 General Fund Scenario with TRE and HR Adjustments as of 4/16

2021-2022 General Fund Budget (ADA 49,906)	
	2021-2022
Projected Revenues:	\$ 513,571,816
<i>TRE Impact</i>	\$ 50,000,000
Payroll with Additional Payroll Reduction Considerations	\$ 445,185,427
Non Payroll:	\$ 81,392,659
<i>Additional Non Payroll Reduction Considerations Unknown</i>	
<b>Total Expenses</b>	<b>\$ 526,578,086</b>
<b>Operational Surplus (Deficit)</b>	<b>\$ 36,993,730</b>
<b>Future Fiscal Years: 2022-2023</b>	
Projected Revenues	\$ 557,461,147
Payroll	\$ 445,585,427
Non Payroll	\$ 81,943,454
<b>Total Expenses</b>	<b>\$ 527,528,881</b>
<b>Operational Surplus (Deficit)</b>	<b>\$ 29,932,266</b>
<b>Future Fiscal Years: 2023-2024</b>	
Projected Revenues	\$ 554,074,367
Payroll	\$ 445,985,427
Non Payroll	\$ 82,241,281
<b>Total Expenses</b>	<b>\$ 528,226,708</b>
<b>Operational Surplus (Deficit)</b>	<b>\$ 25,847,659</b>

Reflects Base HR Projection of Staffing Reductions  
 Does not include 1-time payment or pay-raises  
 Does not include average payroll saves due to vacancy  
 Does include projected TIA

# Tax Ratification Election 2021 Tax Year

---

Notice in newspaper before the August deadline

Need July DCAD Value to complete TEA Survey to determine M&O Tax Rate

TEA will have to confirm and communicate the tax rate to the District

Business & Community Support; Communication Plan

Under current legislation, Tax Year 2021 (Fiscal Year 2021-22) if disaster pennies are added in FY 2021-22, then these pennies are removed the following year, along with the additional revenue being removed. There is legislation to remove Disaster Pennies.

# 2021-2022 General Fund by Function

	2021-22 Proposed General Fund Budget		
57 Local Revenue	\$	220,814,473	
58 State Revenue	\$	283,757,343	
59 Federal Revenue	\$	9,000,000	
<b>Total Revenues</b>	\$	<b>513,571,816</b>	
11 Instruction	\$	310,932,600	59.05%
12 Instructional Resources and Media Services	\$	7,585,805	1.44%
13 Curriculum Development and Instructional Staff Development	\$	14,779,219	2.81%
21 Instructional Leadership	\$	7,880,343	1.50%
23 School Leadership	\$	31,996,214	6.08%
31 Guidance, Counseling and Evaluation Services	\$	25,821,854	4.90%
32 Social Work Services	\$	411,401	0.08%
33 Health Services	\$	6,879,357	1.31%
34 Student (Pupil) Transportations	\$	15,319,843	2.91%
35 Food Service	\$	300,000	0.06%
36 Extracurricular Activities	\$	12,029,079	2.28%
41 General Administration	\$	17,864,963	3.39%
51 Plant Maintenance and Operations	\$	48,286,827	9.17%
52 Security and Monitoring Services	\$	7,077,755	1.34%
53 Data Processing Services	\$	16,182,621	3.07%
61 Community Services	\$	1,754,462	0.33%
71 Debt Service - Principal on Long-Term Debt	\$	541,797	0.10%
72 Debt Service Interest on Long-Term Debt	\$	-	0.00%
73 Bond Issuance Cost and Fees	\$	-	0.00%
81 Facilities Acquisition and Construction	\$	-	0.00%
95 Payments to Juvenile Justice Alternative Education Programs	\$	36,000	0.01%
99 Other Intergovernmental Charges	\$	897,947	0.17%
<b>Total Expenditures</b>	\$	<b>526,578,086</b>	
<b>Net Change in Fund Balance</b>	\$	<b>(13,006,270)</b>	

Includes projected reductions  
As of today with the realized reductions  
the adopted budget would reflect a  
deficit of \$27,516,091

# 2021-2022 Student Nutrition Services Fund

	2021-22 Proposed Student Nutrition Budget	
57 Local Revenue	\$	7,262,000
58 State Revenue		170,000
59 Federal Revenue		26,370,809
<b>Total Revenues</b>	\$	<u>33,802,809</u>
35 Food Service		33,802,809
<b>Total Expenditures</b>	\$	<u>33,802,809</u>
Net Change in Fund Balance	\$	<u>-</u>

- Assumptions

- Normal operations
- Lower Planned Expenditures to build back fund balance
- Potential General Fund Impact if face to face does not resume-COVID/Virtual School
  - 2019-20 Deficit: (\$5,662,270)
  - 2020-21 Projected Deficit: (\$4,000,000)

# 2021-2022 Debt Service Fund

---

	<b>2021-22 Proposed Debt Service Budget</b>
57 Local Revenue	\$ 70,735,788
58 State Revenue	
59 Federal Revenue	470,994
<b>Total Revenues</b>	<u>\$ 71,206,782</u>
71 Debt Service - Principal on Long-Term Debt	42,265,000
72 Debt Service Interest on Long-Term Debt	20,559,389
73 Bond Issuance Cost and Fees	1,000,000
<b>Total Expenditures</b>	<u>\$ 63,824,389</u>
Net Change in Fund Balance	<u>\$ 7,382,393</u>

- Assumptions
  - No new bond election
  - I&S Rate: \$0.3094

# 2021-2022 Debt Service Fund

## Net principal and interest payments scheduled for FY22

Total Debt Service	
8/15/2021 Interest	10,279,695
2/15/2022 Principal	42,265,000
2/15/2022 Interest	<u>10,279,695</u>
Total	62,824,389

## Tax collections by anticipated rates at 98% collection rate

Proposed I&S Tax Rate	I&S Tax Collections
\$0.420	\$95,447,357
\$0.305	\$69,395,104
\$0.309	\$70,391,886
\$0.280	\$63,731,571

# Summary and Next Steps

---

## Currently Implemented

- FY22 12% reductions implemented to non payroll resulted in budget reductions of \$7,019,700.
- Budget restrictions implemented will resume, non payroll restrictions and a review of each vacancy. Savings will be realized at year end.

## Currently Under Review

- FY22 Raise scenarios
- Additional payroll reductions described above

## Expect Revenue Shifts: Positive or Negative

**More analysis is to come, focus is to meet the financial needs with minimal to no impact on programs.**



# History & Next Steps

---

## March 2021

- ~~Budget system made available for campuses and departments 2021-22 budget entry~~
- ~~Benefits and payroll estimates are calculated and reviewed~~
- ~~Revenue estimates are calculated and reviewed~~
- ~~Coordinate and review staffing needs with Human Resources Department~~

~~DCAD Releases Initial Projections~~

## April 2021

- ~~Deadline for submission of all district budgets~~
- Receive Dallas Central Appraisal District (DCAD) letter
- ~~Executive Team identifies funding requests to support ongoing programs and the strategic objectives~~
- ~~Executive Team reviews possible 2021-22 raise scenarios~~
- ~~Budget compiles feedback, budget submission and submits to CFO and Executive Team for review~~
- ~~Review Board feedback, legislative mandates and incorporate fiscal impact to budget~~
- ~~Budget workshop TBD~~

~~CCMR Funding for FY 2020-21~~



# Next Steps

---

## May 2021

Revenue estimates revised based on preliminary values from DCAD

Benefits, payroll, and revenue estimates are updated

Align revenues and expenditures

Modify the budget as necessary to reflect the 87th legislative mandates or adjustments

All funds are finalized for the 2021-22 budget adoption

Present preliminary final budget to Board

## June 2021

General Fund, Food Service and Debt Service budgets are finalized for Fiscal Year 2020-21

Board considers adopting proposed 2021-22 budgets

2021-22 budget upload to the General Ledger

## July 2021

Start of 2021-2022 Fiscal Year

General Fund, Food Service and Debt Service budgets for Fiscal Year 2021-22 available in Oracle

## August 2021

Receive DCAD certified values and adjust expected local and state revenues

Board considers 2021-22 tax rates for adoption



# Comments & Follow-up

---

